

Reported Recommending .....  
Ind. Postponed .....  
Passed House .....  
Failed to Pass House.....  
Passed Senate .....  
Failed to Pass Senate.....

House File 26

January 14, 1947. By GENERAL LEGISLATIVE COMMITTEE.  
Passed on File.

A BILL FOR

An Act to amend section four hundred forty-five point  
twenty-nine (445.29), Code 1946, relative to lien of  
personal taxes.

*Be It Enacted by the General Assembly of the State of Iowa:*

- 1 Section 1. Section four hundred forty-five point
- 2 twenty-nine (445.29), Code 1946, is hereby amended by striking
- 3 the word "county" in line seven (7) thereof and substituting
- 4 in lieu thereof the words "township or other taxing districts",
- 5 and by inserting after the words "real estate" in line ten (10)
- 6 thereof the words "situated in the county".

EXPLANATION OF H. F. 26

Present law makes personal property taxes a lien on all real estate of the person against whom they are assessed in all townships and other taxing districts in the entire county from and after December 31st. As a result, when one sells or mortgages real estate in any place in the county it is necessary to have the abstractor continuing his abstract of title make searches in all townships and city taxing districts at great exense. No one has ever heard of collecting personal taxes by enforcing a lien on real estate during the first year, and that statute is largely useless. This bill, if enacted, would make personal taxes a lien on real estate in the township or other taxing district in which they are assessed during the first year and throughout the entire county there-after.